

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16205500100000</div> <div>City of Algona</div> <div>112 W. Call, P.O. Box 452</div> <div>Algona, IA 50511</div>			
CITY OF <u>ALGONA</u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,873,386		2,873,386	2,876,603
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,873,386		2,873,386	2,876,603
Delinquent property taxes		0		0	
TIF revenues		43,960		43,960	44,392
Other city taxes		977,549	0	977,549	974,209
Licenses and permits		36,915	0	36,915	36,120
Use of money and property		82,855	1,350	84,205	125,562
Intergovernmental		1,447,022	45,828	1,492,850	1,593,448
Charges for fees and service		401,661	1,467,711	1,869,372	1,735,479
Special assessments		20,751	0	20,751	20,751
Miscellaneous		371,570	56,050	427,620	383,155
Other financing sources		1,821,998	0	1,821,998	1,994,065
Total revenues and other sources		8,077,667	1,570,939	9,648,606	9,783,784
Expenditures and Other Financing Uses					
Public safety		1,725,119	0	1,725,119	1,872,721
Public works		1,750,645	0	1,750,645	1,979,266
Health and social services		9,937	0	9,937	9,940
Culture and recreation		1,097,263	0	1,097,263	1,321,839
Community and economic development		271,366	0	271,366	284,834
General government		661,605	0	661,605	846,058
Debt service		520,892	0	520,892	567,339
Capital projects		642,656	0	642,656	742,011
Total governmental activities expenditures		6,679,483	0	6,679,483	7,624,008
Business type activities		0	1,576,689	1,576,689	
Total ALL expenditures		6,679,483	1,576,689	8,256,172	7,624,008
Other financing uses, including transfers out		1,615,771	206,227	1,821,998	1,958,203
Total ALL expenditures/And other financing uses		8,295,254	1,782,916	10,078,170	9,582,211
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-217,587	-211,977	-429,564	201,573
Beginning fund balance July 1, 2012		4,917,999	1,590,873	6,508,872	6,508,872
Ending fund balance June 30, 2013		4,700,412	1,378,896	6,079,308	6,710,445
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 2,387,925	Other long-term debt		\$ 0
Revenue debt		\$ 1,660,902	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 15,168,443
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			November 21, 2013		
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Rexann McEnroe			515	295-2411	
Signature of Mayor or other City official (Name and Title)				Date signed	
				November 19, 2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ALGONA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,771,555	756,645		345,186			2,873,386			2,873,386	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,771,555	756,645		345,186	0	0	2,873,386		T01	2,873,386	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,771,555	756,645		345,186	0	0	2,873,386			2,873,386	6
7	TIF revenues			43,960				43,960		T01	43,960	7
	Other city taxes											
8	Utility tax replacement excise taxes	21,774	9,320		4,216			35,310		T15	35,310	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	189,233						189,233		T15	189,233	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	63,092						63,092		T19	63,092	13
14	Other local option taxes		689,914					689,914		T09	689,914	14
15	TOTAL OTHER CITY TAXES	274,099	699,234	0	4,216	0	0	977,549	0		977,549	15
16	Section B - LICENSES AND PERMITS	36,915						36,915		T29	36,915	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,473	1,066	42	356	365	1,673	6,975	1,350	U20	8,325	18
19	Rents and royalties	73,183						73,183		U40	73,183	19
20	Other miscellaneous use of money and property	2,697						2,697		U20	2,697	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	79,353	1,066	42	356	365	1,673	82,855	1,350		84,205	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		26,973					26,973		B89	26,973	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	26,973	0	0	0	0	26,973	0		26,973	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALGONA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes							0		C46	0	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	184,864						184,864		C89	184,864	49
50	Iowa Department of Transportation		532,458					532,458		C89	532,458	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Other state grants and reimbursements	18,222						18,222		C89	18,222	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	203,086	532,458	0	0	0	0	735,544	0		735,544	60
61												61
62	Local grants and reimbursements											62
63	County contributions	105,764						105,764	43,385		149,149	63
64	Library service	44,140						44,140		D89	44,140	64
65	Township contributions	23,956						23,956		D89	23,956	65
66	Fire/EMT service	985						985		D89	985	66
67	Parks/Aquatic Center	3,010						3,010		D89	3,010	67
68	Other Contributions-AMU	506,650						506,650			506,650	68
69	Local grants							0	2,443		2,443	69
70	Total local grants and reimbursements	684,505	0	0	0	0	0	684,505	45,828		730,333	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	887,591	559,431	0	0	0	0	1,447,022	45,828		1,492,850	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	836,919	A8Ø	836,919	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	164,450						164,450		AØ1	164,450	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALGONA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	11,727						11,727		A94	11,727	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	128,052	A80	128,052	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,026						3,026		A89	3,026	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	55,260						55,260		A44	55,260	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	19,450						19,450		A03	19,450	98
99	Library charges	5,010						5,010		A89	5,010	99
100	Park, recreation, and cultural charges	96,864						96,864		A61	96,864	100
101	Animal control charges	322						322		A89	322	101
102	Other charges - <i>Specify</i>							0			0	102
103	Labor-Street; Cleanup Days;ambulance	45,552						45,552	502,740		548,292	103
104	TOTAL CHARGES FOR SERVICE	401,661	0	0	0	0	0	401,661	1,467,711		1,869,372	104
105												105
106	Section F - SPECIAL ASSESSMENTS	20,751						20,751		U01	20,751	106
107	Section G - MISCELLANEOUS											107
108	Contributions	9,543						9,543	4,400	U99	13,943	108
109	Deposits and sales/fuel tax refunds	808						808	1,087	U99	1,895	109
110	Sale of property and merchandise	11,528					2,800	14,328		U11	14,328	110
111	Fines	16,535						16,535		U30	16,535	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Refunds; Concessions;Revolving Loan payments	330,356						330,356	50,563		380,919	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	368,770	0	0	0	0	2,800	371,570	56,050		427,620	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ALGONA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,840,695	2,016,376	44,002	349,758	365	4,473	6,255,669	1,570,939		7,826,608	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,494,130	30,000		224,769	73,099		1,821,998			1,821,998	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,494,130	30,000	0	224,769	73,099	0	1,821,998	0		1,821,998	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,334,825	2,046,376	44,002	574,527	73,464	4,473	8,077,667	1,570,939		9,648,606	132
133												133
134	Beginning fund balance July 1, 2012	2,642,249	1,250,364	8,636	22,282	755,875	238,593	4,917,999	1,590,873		6,508,872	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,977,074	3,296,740	52,638	596,809	829,339	243,066	12,995,666	3,161,812		16,157,478	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ALGONA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	961,441	43,608					1,005,049		E62	1,005,049	2
3	Purchase of land and equipment	101,579						101,579		G62	101,579	3
4	Construction	141,360						141,360		F62	141,360	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	138,280						138,280		E24	138,280	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	328,684						328,684		E66	328,684	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	10,167						10,167		E32	10,167	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,681,511	43,608	0	0	0	0	1,725,119			1,725,119	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALGONA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	769,456	387,495					1,156,951		E44	1,156,951	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	61,406						61,406		E44	61,406	48
49	Traffic control safety — Current operation	16,247						16,247		E44	16,247	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	296,390	11,659					308,049		E01	308,049	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction	207,992						207,992		F01	207,992	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,351,491	399,154	0	0	0	0	1,750,645			1,750,645	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALGONA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	9,937						9,937		E79	9,937	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	9,937	0	0	0	0	0	9,937			9,937	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALGONA			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	373,583						373,583		E52	373,583	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	224,736						224,736		E61	224,736	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	119,605						119,605		E61	119,605	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	178,543						178,543		E03	178,543	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	200,796						200,796		E61	200,796	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,097,263	0	0	0	0	0	1,097,263			1,097,263	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	187,014		44,412				231,426		E89	231,426	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	39,940						39,940		E89	39,940	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	226,954	0	44,412	0	0	0	271,366			271,366	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALGONA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	33,278						33,278		E29	33,278	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	537,908						537,908		E23	537,908	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	90,419						90,419		E89	90,419	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	661,605	0	0	0	0	0	661,605			661,605	176
177	Section G — DEBT SERVICE				520,892			520,892			520,892	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	520,892	0	0	520,892			520,892	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Sidewalk/Downtown Alley Project					642,656		642,656			642,656	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	642,656	0	642,656			642,656	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	642,656	0	642,656			642,656	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,028,761	442,762	44,412	520,892	642,656	0	6,679,483			6,679,483	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ALGONA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation											198
199	Purchase of land and equipment											199
200	Construction											200
201	Sewer and sewage disposal — Current operation											201
202	Purchase of land and equipment											202
203	Construction											203
204	Electric — Current operation											204
205	Purchase of land and equipment											205
206	Construction											206
207	Gas Utility — Current operation											207
208	Purchase of land and equipment											208
209	Construction											209
210	Parking — Current operation											210
211	Purchase of land and equipment											211
212	Construction											212
213	Airport — Current operation											213
214	Purchase of land and equipment											214
215	Construction											215
216	Landfill/Garbage — Current operation											216
217	Purchase of land and equipment											217
218	Construction											218
219	Hospital — Current operation											219
220	Purchase of land and equipment											220
221	Construction											221
222	Transit — Current operation											222
223	Purchase of land and equipment											223
224	Construction											224
225	Cable TV, telephone, Internet — Current operation											225
226	Purchase of land and equipment											226
227	Housing authority — Current operation											227
228	Purchase of land and equipment											228
229	Construction											229
230	Storm water — Current operation											230
231	Purchase of land and equipment											231
232	Construction											232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ALGONA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								526,082	E89	526,082	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,576,689		1,576,689	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,028,761	442,762	44,412	520,892	642,656	0	6,679,483	1,576,689		8,256,172	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	290,172	1,297,488			28,111		1,615,771	206,227		1,821,998	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	290,172	1,297,488	0	0	28,111	0	1,615,771	206,227		1,821,998	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,318,933	1,740,250	44,412	520,892	670,767	0	8,295,254	1,782,916		10,078,170	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						243,574	243,574			243,574	263
264	Restricted	120,318	604,153	8,226		158,572		891,269			891,269	264
265	Committed	511,059			75,917			586,976			586,976	265
266	Assigned	153,794						153,794			153,794	266
267	Unassigned	1,872,970	951,830					2,824,800			2,824,800	267
268	Total Governmental	2,658,141	1,555,983	8,226	75,917	158,572	243,574	4,700,413			4,700,413	268
269	Proprietary								1,378,896		1,378,896	269
270	Total ending fund balance June 30, 2013	2,658,141	1,556,490	8,226	75,917	158,572	243,066	4,700,412	1,378,896		6,079,308	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,977,074	3,296,740	52,638	596,809	829,339	243,066	12,995,666	3,161,812		16,157,478	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ALGONA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,834,309	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 1,740,902	29U	39U 80,000	49U	49U	49U 1,660,902	49U	I89 52,227
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Fire Rescue Van	19U 68,443	29U	39U 68,434	49U 0	49U	49U	49U	I89 710
11. Sidewalks/Alley Project	19U 720,000	29U	39U 30,000	49U 690,000	49U	49U	49U	I89 9,681
12. Refunding-04 Downtown Proj	19U 1,890,000	29U	39U 255,000	49U 1,635,000	49U	49U	49U	I89 18,563
13. LED Street Lighting Proj.	19U 62,925	29U	39U	49U 62,925	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	4,482,270	0	433,434	2,387,925	0	1,660,902	0	81,181

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	303,368,860	x .05 = \$	15,168,443

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents						
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61				
	\$	75,917	\$	158,572	96,432	5,748,387	6,079,308
	REMARKS						V98

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